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**MOREHOUSE PARISH CLERK OF COURT  
Bastrop, Louisiana**

**General Purpose Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended  
June 30, 2001  
With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 12/5/01

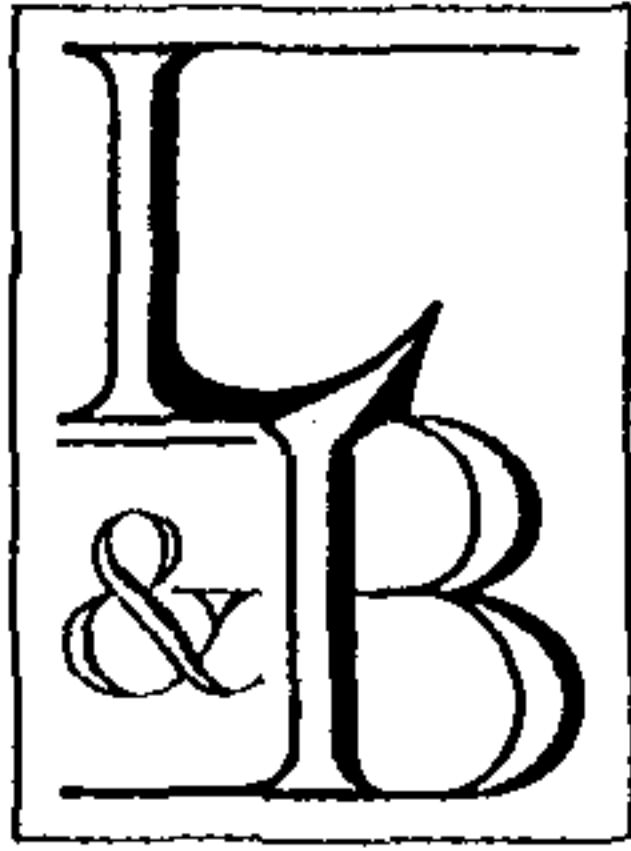
**LITTLE & BANKS LLC  
CERTIFIED PUBLIC ACCOUNTANTS**

MOREHOUSE PARISH CLERK OF COURT  
Bastrop, Louisiana

General Purpose Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended June 30, 2001  
With Supplemental Information Schedules

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**LITTLE & BANKS LLC**  
**CERTIFIED PUBLIC ACCOUNTANTS**

**Independent Auditor's Report**

Wm. TODD LITTLE, CPA  
KERRY J. BANKS, CPA  
CHARLES R. MARCHBANKS, JR., CPA  
VERNON R. COON, CPA

**MOREHOUSE PARISH CLERK OF COURT**  
Bastrop, Louisiana

We have audited the general purpose financial statements of the Morehouse Parish Clerk of Court, a component unit of the Morehouse Parish Police Jury, as of June 30, 2001, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Morehouse Parish Clerk of Court's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with U. S. generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Morehouse Parish Clerk of Court, as of June 30, 2001, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Morehouse Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Morehouse Parish Clerk of Court  
Bastrop, Louisiana  
Independent Auditor's Report,  
June 30, 2001

In accordance with *Government Auditing Standards*, we have also issued a report dated October 10, 2001 on the Morehouse Parish Clerk of Court's compliance with laws, regulations, and contracts, and our consideration of the agency's internal control over financial reporting. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.



Monroe, Louisiana  
October 10, 2001

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

MOREHOUSE PARISH CLERK OF COURT  
Bastrop, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 2001

	GOVERNMENTAL FUND TYPE - GENERAL FUND	FIDUCIARY FUND TYPE - AGENCY FUNDS	...ACCOUNT GROUPS... GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	TOTAL (MEMORANDUM ONLY)
<b>ASSETS AND OTHER DEBITS</b>					
Cash and cash equivalents	\$287,936	\$473,411			\$761,347
Receivables	26,201	29,364			55,565
Due from non support	726				726
Office furnishings and equipment			\$338,735		338,735
Amount to be provided for retirement of general long- term obligations				\$45,436	45,436
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u>\$314,863</u>	<u>\$502,775</u>	<u>\$338,735</u>	<u>\$45,436</u>	<u>\$1,201,809</u>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities:					
Accounts payable	\$6,263	\$330			\$6,593
Due to general fund		726			726
Deposits due others		501,719			501,719
Capital lease payable				\$27,433	27,433
Compensated absences payable				18,003	18,003
Total Liabilities	<u>6,263</u>	<u>502,775</u>	<u>NONE</u>	<u>45,436</u>	<u>554,474</u>
Fund Equity:					
Investment in general fixed assets			\$338,735		338,735
Fund balance - unreserved - undesignated	<u>308,600</u>				308,600
Total Fund Equity	<u>308,600</u>	<u>NONE</u>	<u>338,735</u>	<u>NONE</u>	<u>647,335</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$314,863</u>	<u>\$502,775</u>	<u>\$338,735</u>	<u>\$45,436</u>	<u>\$1,201,809</u>

The accompanying notes are an integral part of this statement

MOREHOUSE PARISH CLERK OF COURT  
Bastrop, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget  
(GAAP Basis) and Actual  
For the Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Licenses and permits - marriage licenses	\$4,800	\$4,725	(\$75)
Intergovernmental revenues - state funds - clerk's supplemental compensation	12,600	15,532	2,932
Fees, charges, and commissions for services:			
Court costs, fees, and charges	280,000	256,551	(23,449)
Fees for recording legal documents	150,000	174,365	24,365
Fees for certified copies of documents	56,000	45,879	(10,121)
Criminal fees	21,000	28,082	7,082
Court attendance	4,200	4,420	220
UCC fees	53,000	44,057	(8,943)
Other	34,200	53,481	19,281
Use of money and property - interest earnings	15,000	27,114	12,114
Other	7,000	14,590	7,590
Total revenues	<u>637,800</u>	<u>668,796</u>	<u>30,996</u>
<b>EXPENDITURES</b>			
General government - judicial:			
Current:			
Personal services and related benefits	428,700	409,749	18,951
Operating services	91,252	68,872	22,380
Materials and supplies	28,700	20,703	7,997
Travel and other charges	55,260	45,416	9,844
Debt service	12,348	12,348	
Capital outlay	20,500	1,441	19,059
Total expenditures	<u>636,760</u>	<u>558,529</u>	<u>78,231</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	1,040	110,267	109,227
<b>FUND BALANCE AT BEGINNING OF THE YEAR</b>	<u>152,922</u>	<u>198,333</u>	<u>45,411</u>
<b>FUND BALANCE AT END OF THE YEAR</b>	<u>\$153,962</u>	<u>\$308,600</u>	<u>\$154,638</u>

The accompanying notes are an integral part of this statement.



**MOREHOUSE PARISH CLERK OF COURT**  
Bastrop, Louisiana

Notes to the Financial Statements  
As of and For the Year Ended June 30, 2001

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the clerk of court serves as the ex-officio notary public, the recorder of conveyances, mortgages and other acts, and shall have other duties and powers provided by law. The clerk of court is elected for a term of four years.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local government entities. The GASB has issued a codification of governmental accounting and financial reporting standards (1997). This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Morehouse Parish Police Jury is the financial reporting entity for Morehouse Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Morehouse Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
  - a. The ability of the police jury to impose its will on that organization and/or



Morehouse Parish Clerk of Court  
Bastrop, Louisiana  
Notes to the Financial Statements (Continued)

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
- 2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
- 3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the building in which the clerk of court's office is located and provides partial funding for equipment, furniture and supplies of the clerk of court's office, the clerk of court was determined to be a component unit of the Morehouse Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the clerk of court and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**B. FUND ACCOUNTING**

The clerk of court uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of

Morehouse Parish Clerk of Court  
Bastrop, Louisiana  
Notes to the Financial Statements (Continued)

attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The clerk of court's current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the clerk are described as follows:

**General Fund**

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the clerk of court and is used to account for the operations of the clerk's office. The various fees and charges due to the clerk's office are accounted for in this fund. General operating expenditures are paid from this fund.

**Fiduciary Funds - Agency Funds**

The Advance Deposit and Registry of Court agency funds are used to account for assets held as an agent for others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**C. FIXED ASSETS AND LONG-TERM OBLIGATIONS**

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the parish police jury are recorded in the general fixed assets account group. Approximately 12 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 88 per cent are based on actual historical costs. No depreciation has been provided on general fixed assets.

Long-term obligations, such as capital leases payable are recognized as a liability of a governmental fund only when due. The remaining portion of such obligations is reported in the general long-term obligations account group.

#### **D. BASIS OF ACCOUNTING**

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental and fiduciary fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The clerk of court uses the following practices in recognizing and reporting revenues and expenditures:

##### **Revenues**

Recordings, cancellations, court attendance, criminal costs, and other fees, charges and commissions for services, are recorded in the year in which they are earned.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recognized when received by the clerk of court.

Based on the above criteria, recordings, cancellations, court attendance, criminal costs, and other fees, charges, and commissions for services are treated as susceptible to accrual.

##### **Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Morehouse Parish Clerk of Court  
Bastrop, Louisiana  
Notes to the Financial Statements (Continued)

**E. BUDGET PRACTICES**

A proposed budget, prepared on the modified accrual basis of accounting is published in the official journal at least ten days prior to the public hearing. A public hearing is held at the Morehouse Parish Clerk's office during the month of June for comments from taxpayers. The budget is then legally adopted by the clerk and amended during the year, as necessary. The budget is established and controlled by the clerk at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. Encumbrance accounting is not utilized by the clerk.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

**F. CASH AND CASH EQUIVALENTS**

Under state law, the clerk of court may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2001, the clerk of court has cash and cash equivalents (book balances) totaling \$761,347, as follows:

Petty Cash	\$100
Demand Deposits	331,247
Time Deposits	<u>430,000</u>
Total	<u>\$761,347</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 2001, are secured as follows:

Bank Balances	<u>\$797,244</u>
Federal deposit insurance	764,048



Morehouse Parish Clerk of Court  
Bastrop, Louisiana  
Notes to the Financial Statements (Continued)

Pledged securities (uncollateralized)	<u>\$451,354</u>
Total	<u>\$1,215,402</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the clerk, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the clerk of court that the fiscal agent has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the clerk's name.

#### **G. VACATION AND SICK LEAVE**

All employees of the clerk of court's office earn from five to twenty days of vacation leave each year, depending on length of service. Vacation leave must be taken during the year earned and cannot be carried forward to the following year. All employees of the clerk's office earn ten days of sick leave annually. A maximum of 420 hours (60 days) sick leave may be accumulated and carried forward to the succeeding calendar year. Under the clerk's current policy, employees are not paid for accumulated sick leave upon termination of employment. However, the policy of the prior administration allowed for sick leave to be accrued at an unlimited amount and that employees would be paid for their time upon separation from employment. The compensated absence payable reflected on Statement A is the balance of sick leave remaining from the prior administration.

At June 30, 2001, employees had accumulated and vested \$18,003 of employee leave benefits, computed in accordance with GASB Codification Section C60. This amount is recorded within the general long-term obligations account group.

The cost of leave privileges, computed in accordance with the previous codification, is recognized as a current year expenditure within the General Fund when leave is actually taken.

#### **II. RISK MANAGEMENT**

The clerk is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the clerk maintains commercial insurance policies covering her automobile, professional liability and surety bond coverage. In addition to the above policies, the clerk

Morehouse Parish Clerk of Court  
 Bastrop, Louisiana  
 Notes to the Financial Statements (Continued)

also maintains an errors and omissions claims paid policy with the Louisiana Clerks of Court Risk Management Agency. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2001.

**I. TOTAL COLUMN ON THE BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**2. RECEIVABLES**

The receivables of \$55,565 as of June 30, 2001, are as follows:

<u>Class of Receivables</u>	<u>General Fund</u>	<u>Agency Funds</u>	<u>Total</u>
Appropriation from State		\$1,056	\$1,056
Suits and successions		28,308	28,308
Fees, charges, and commissions for services:			
Recordings, Cancellations, Mortgages, etc.	\$20,718		20,718
Court Attendance	840		840
Criminal Fees	2,696		2,696
Salary reimbursement	<u>1,947</u>		<u>1,947</u>
Total	<u>\$26,201</u>	<u>\$29,364</u>	<u>\$55,565</u>

**3. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in office furnishings and equipment follows:

Balance, July 1, 2000	\$337,294
Additions	1,441
Deletions	<u>NONE</u>
Balance, June 30, 2001	<u>\$338,735</u>

The beginning balance has been restated because of a mathematical error on the list of fixed assets.



#### **4. PENSION PLAN**

Substantially all employees of the Morehouse Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (504) 293-1162.

Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Morehouse Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 10.0 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Morehouse Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Morehouse Parish Clerk of Court's contributions to the System for the years ending June 30, 2001, 2000, and 1999, were \$32,598 \$35,321 and \$33,228, respectively, equal to the required contributions for each year.

#### **5. POST RETIREMENT BENEFITS**

The Morehouse Parish Clerk of Court provides certain health care and life insurance benefits for retired employees. Substantially all of the clerk's employees become eligible for these benefits if they reach normal retirement age while working for the clerk of court. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the clerk of court. The clerk of court recognizes the cost of providing

Morehouse Parish Clerk of Court  
 Bastrop, Louisiana  
 Notes to the Financial Statements (Continued)

these benefits (the clerk's cost of premiums) as an expenditure when the premiums are due. For the year ended June 30, 2001, the total amount of premiums paid were \$49,996, while the amount paid for retirees totaled \$8,714.

**6. CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

The following is a summary of long-term obligation transactions for the year ended June 30, 2001:

	Capital Leases	Compensated Absences	Total
Long-term obligations at July 1, 2000	\$36,738	\$16,878	\$53,616
Additions			NONE
Deductions	(9,305)		(9,305)
Adjustments		1,125	1,125
Long-term obligations At June 30, 2001	<u>\$27,433</u>	<u>\$18,003</u>	<u>\$45,436</u>

As discussed in note 1G, upon separation from employment, employees are paid for accumulated leave at their current rate of pay. The adjustment is for the purpose of adjusting amounts for annual leave resulting from the differences between beginning and ending rates of pay.

**7. CHANGES IN AGENCY FUND BALANCES**

A summary of changes in agency fund balances deposits due others follows:

	Advance Deposit Fund	Registry of Court Fund	Non Support Fund	Total
Balance, July 1, 2000	\$347,053	\$475,019	\$2,376	\$824,448
Additions	448,648	55,340	29,906	533,894
Reductions	(428,684)	(395,657)	(32,282)	(856,623)
Balance June 30, 2001	<u>\$367,017</u>	<u>\$134,702</u>	<u>NONE</u>	<u>\$501,719</u>

**8. LITIGATION AND CLAIMS**

The Morehouse Parish Clerk of Court is not involved in any litigation at June 30, 2001, nor is the clerk aware of any unasserted claims.

**9. EXPENDITURES OF THE CLERK OF COURT  
PAID BY THE PARISH POLICE JURY**

The Morehouse Parish Clerk of Court's office is housed in a temporary location until the renovations to the court house are completed. Since the cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is required of the Morehouse Parish Police Jury, the Police Jury pays all costs relative to occupancy of the Clerk in the temporary location.

## **SUPPLEMENTAL INFORMATION SCHEDULES**

**MOREHOUSE PARISH CLERK OF COURT**  
**Bastrop, Louisiana**  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
**As of and For the Year Ended June 30, 2001**

**FIDUCIARY FUND TYPE - AGENCY FUNDS**

**ADVANCE DEPOSIT FUND**

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

**REGISTRY OF COURT FUND**

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, accounts for funds which have been ordered by the court to be held until judgement has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

**NON SUPPORT FUND**

The Non Support Fund accounts for funds which have been received from the Louisiana Department of Social Services after judgement has been rendered in court litigation. The funds are disbursed to the appropriate governing bodies and others.

MOREHOUSE PARISH CLERK OF COURT  
Bastrop, Louisiana  
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 2001

	<u>ADVANCE DEPOSIT FUND</u>	<u>REGISTRY OF COURT FUND</u>	<u>NON SUPPORT FUND</u>	<u>TOTAL</u>
<b>ASSETS</b>				
Cash	\$338,709	\$134,702		\$473,411
Receivables	<u>28,308</u>		<u>\$1,056</u>	<u>29,364</u>
<b>TOTAL ASSETS</b>	<u><u>\$367,017</u></u>	<u><u>\$134,702</u></u>	<u><u>\$1,056</u></u>	<u><u>\$502,775</u></u>
<b>LIABILITIES</b>				
Accounts payable			\$330	\$330
Due to:				
General Fund			726	726
Others	<u>\$367,017</u>	<u>\$134,702</u>		<u>501,719</u>
<b>TOTAL LIABILITIES</b>	<u><u>\$367,017</u></u>	<u><u>\$134,702</u></u>	<u><u>\$1,056</u></u>	<u><u>\$502,775</u></u>



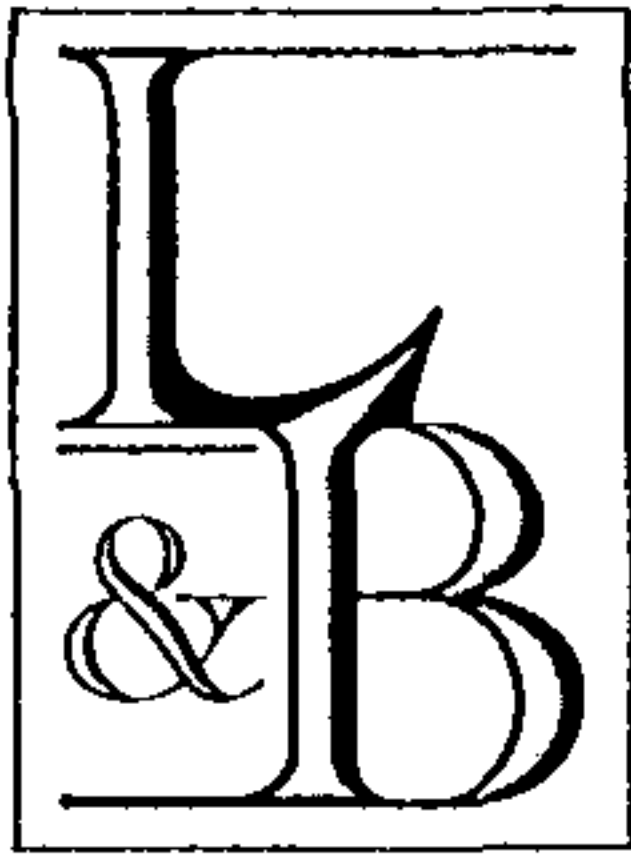
MOREHOUSE PARISH CLERK OF COURT  
Bastrop, Louisiana  
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Unsettled  
Balances Due to Taxing Bodies and Others  
For the Year Ended June 30, 2001

	<u>ADVANCE DEPOSIT FUND</u>	<u>REGISTRY OF COURT FUND</u>	<u>NON SUPPORT FUND</u>	<u>TOTAL</u>
<b>UNSETTLED DEPOSITS DUE TO OTHERS AT BEGINNING OF YEAR</b>	<u>\$347,053</u>	<u>\$475,019</u>	<u>\$2,376</u>	<u>\$824,448</u>
<b>ADDITIONS</b>				
Appropriation from State			29,799	29,799
Deposits in suits	444,136	55,340		499,476
Interest earned in investments	<u>4,512</u>	<u>107</u>	<u>107</u>	<u>4,619</u>
Total additions	<u>448,648</u>	<u>55,340</u>	<u>29,906</u>	<u>533,894</u>
Total	<u>795,701</u>	<u>530,359</u>	<u>32,282</u>	<u>1,358,342</u>
<b>REDUCTIONS</b>				
Clerk's costs (transferred to General Fund)	256,551		23,861	280,412
Deposits settled to:				
Litigants	64,033	395,657		459,690
Appraisers, curators, and keepers	6,456			6,456
Sheriff	59,133		8,421	67,554
Other reductions	<u>42,511</u>	<u>32,282</u>	<u>32,282</u>	<u>42,511</u>
Total reductions	<u>428,684</u>	<u>395,657</u>	<u>32,282</u>	<u>856,623</u>
<b>UNSETTLED DEPOSITS DUE TO OTHERS AT END OF YEAR</b>	<u>\$367,017</u>	<u>\$134,702</u>	<u>NONE</u>	<u>\$501,719</u>

**Independent Auditor's Report Required  
by *Government Auditing Standards***

The following independent auditor's report on compliance and internal control over financial reporting is presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**LITTLE & BANKS LLC**  
CERTIFIED PUBLIC ACCOUNTANTS

Wm. TODD LITTLE, CPA  
KERRY J. BANKS, CPA  
CHARLES R. MARCHBANKS, JR., CPA  
VERNON R. COON, CPA

**Independent Auditor's Report on Compliance and  
Internal Control Over Financial Reporting**

**MOREHOUSE PARISH CLERK OF COURT**  
Bastrop, Louisiana

We have audited the general purpose financial statements of the Morehouse Parish Clerk of Court as of June 30, 2001, and for the year then ended and have issued our report thereon dated October 10, 2001. We conducted our audit in accordance with U. S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Morehouse Parish Clerk of Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Morehouse Parish Clerk of Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

MOREHOUSE PARISH CLERK OF COURT

Bastrop, Louisiana

Independent Auditor's Report on Compliance

And Internal Control Over Financial Reporting, etc.

June 30, 2001

This report is intended solely for the information and use of the Morehouse Parish Clerk of Court, management of the clerk's office, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.



Monroe, Louisiana

October 10, 2001

**MOREHOUSE PARISH CLERK OF COURT  
Bastrop, Louisiana**

**Schedule of Findings and Questioned Costs  
As of and for the Year Ended June 30, 2001**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Morehouse Parish Clerk of Court.
2. No instances of noncompliance material to the financial statements of the Morehouse Parish Clerk of Court were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**MOREHOUSE PARISH CLERK OF COURT  
Bastrop, Louisiana**

**Summary Schedule of Prior Audit Findings  
As of and for the Year Ended June 30, 2001**

There were no audit findings reported in the audit for the year ending June 30, 2000.